

SIKKIM



GOVERNMENT

GAZETTE

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**GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION
FINANCE DEPARTMENT
GANGTOK**

No. 61/2020-GST/SIKKIM

Date: 30th July, 2020

NOTIFICATION

In exercise of the powers conferred by sub-rule (4) of rule 48 of the Sikkim Goods and Services Tax Rules, 2017, the State Government, on the recommendations of the Council, hereby makes the following amendments in notification of the Government of Sikkim in the Finance Department, No.13/2020 – State Tax, dated the 21st March, 2020, namely:–

In the said notification, in the first paragraph,

- (i) before the words “those referred to in sub-rules”, the words “a Special Economic Zone unit and” shall be inserted;
- (ii) for the words “one hundred crore rupees”, the words “five hundred crore rupees” shall be substituted.

**Jigme Dorjee Bhutia
Secretary
Commercial Taxes Division
Finance Department**